

Exhibit C

Time Detail

Dec 12, 2016

Citrin Cooperman & Company, LLP

Billing Worksheet

Client - Client Code

For the Period: 11/01/2016 - 11/30/2016

WIP Approved (11/30/2016)

WIP - 0 - Gawker Media -	Description	Name	Date	Memo	Rate	Hours	Amount
ACCT	240 Audit of Employee Benefit Plan	Tsambiras, Soula	11/1/2016	401k audit	\$ 475.00	0.50	\$ 237.50
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/1/2016	401k audit	\$ 370.00	1.50	\$ 555.00
ACCT	240 Audit of Employee Benefit Plan	Staron, Karolina	11/1/2016	Audit programs, Distribution Testing	\$ 170.00	1.65	\$ 280.50
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/1/2016	401k audit	\$ 260.00	3.00	\$ 780.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/2/2016	401k audit	\$ 370.00	0.50	\$ 185.00
ACCT	240 Audit of Employee Benefit Plan	Staron, Karolina	11/2/2016	Distribution Testing 2016, Loan Analytics	\$ 170.00	2.50	\$ 425.00
Cons	214 Other Special Projects	Rhodes, Michael	11/2/2016	Meeting with Josh Albertson	\$ 560.00	1.50	\$ 840.00
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/2/2016	401k audit	\$ 260.00	4.00	\$ 1,040.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/3/2016	401k audit	\$ 370.00	3.00	\$ 1,110.00
ACCT	240 Audit of Employee Benefit Plan	Tsambiras, Soula	11/3/2016	401k audit	\$ 475.00	0.50	\$ 237.50
Cons	214 Other Special Projects	Rhodes, Michael	11/3/2016	Dividends - call with Andreas	\$ 560.00	1.00	\$ 560.00
taxes	613 SALT Professionals	Ruvere, Eugene	11/3/2016	Correspondence with auditor on Statement of Proposed Assessment for sales tax audit; review of statement and related workpapers; correspondence with client.	\$ 475.00	0.75	\$ 356.25
taxes	613 SALT Professionals	Freel, Michael	11/3/2016	discuss NYS sales tax audit with Eugene R., e-mails re: same	\$ 410.00	0.25	\$ 102.50
ACCT	240 Audit of Employee Benefit Plan	Staron, Karolina	11/3/2016	Prep. Materiality document and timeliness testing, checklist updates, contribution analysis	\$ 170.00	4.10	\$ 697.00
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/3/2016	401k audit	\$ 260.00	5.00	\$ 1,300.00
ACCT	240 Audit of Employee Benefit Plan	Domian, Estera	11/4/2016	Preparation of transfer testing and preliminary analytics.	\$ 185.00	2.00	\$ 370.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/4/2016	update call, review file.	\$ 370.00	2.50	\$ 925.00
ACCT	240 Audit of Employee Benefit Plan	Staron, Karolina	11/4/2016	Update preliminary analytics	\$ 170.00	1.50	\$ 255.00
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/4/2016	401k audit	\$ 260.00	3.50	\$ 910.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/7/2016	daily update call and discussions with staff on progress of audit.	\$ 370.00	1.00	\$ 370.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/8/2016	dail update call	\$ 370.00	0.25	\$ 92.50
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/8/2016	401k audit	\$ 370.00	0.75	\$ 277.50
CEB	240 Audit of Employee Benefit Plan	Kashkin, Alex	11/8/2016	census report work	\$ 185.00	2.00	\$ 370.00
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/9/2016	401k audit	\$ 260.00	1.00	\$ 260.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/10/2016	401k audit	\$ 370.00	0.75	\$ 277.50
taxes	300 Tax General	LiRosi, Paul	11/10/2016	form 1139 update	\$ 460.00	0.25	\$ 115.00

ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/10/2016	401k Audit	\$ 260.00	5.30	\$ 1,378.00
				Assistance to Karolina with payroll selections. Meeting with Angela regarding audit status.	\$ 185.00	0.50	\$ 92.50
ACCT	240 Audit of Employee Benefit Plan	Domian, Estera	11/11/2016	401k FS and review of file	\$ 370.00	5.50	\$ 2,035.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/11/2016	Participant contribution testing	\$ 170.00	4.75	\$ 807.50
ACCT	240 Audit of Employee Benefit Plan	Staron, Karolina	11/11/2016	401k audit	\$ 260.00	5.00	\$ 1,300.00
				Downloaded and searched for information related to equity in 2011-2014	\$ 250.00	1.00	\$ 250.00
ACCT	214 Other Special Projects	Porricelli, Thomas	11/11/2016	401k audit	\$ 370.00	0.50	\$ 185.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/14/2016	401k audit	\$ 475.00	0.50	\$ 237.50
ACCT	240 Audit of Employee Benefit Plan	Tsambiras, Soula	11/14/2016	tax notices update 1139	\$ 460.00	0.50	\$ 230.00
taxes	300 Tax General	LiRosi, Paul	11/14/2016	401k audit	\$ 260.00	5.50	\$ 1,430.00
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/14/2016	401k audit	\$ 260.00	5.50	\$ 1,430.00
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/15/2016	Meeting with Angela regarding audit progress.	\$ 185.00	0.50	\$ 92.50
ACCT	240 Audit of Employee Benefit Plan	Domian, Estera	11/16/2016	401k audit	\$ 370.00	2.00	\$ 740.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/16/2016	401k audit	\$ 475.00	2.50	\$ 1,187.50
ACCT	240 Audit of Employee Benefit Plan	Tsambiras, Soula	11/16/2016	Equity - discussion with Alicia Hou of Opportune and tie out of Series A	\$ 250.00	1.00	\$ 250.00
ACCT	214 Other Special Projects	Porricelli, Thomas	11/16/2016	401k audit	\$ 260.00	4.00	\$ 1,040.00
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/16/2016	various workpapers	\$ 185.00	1.50	\$ 277.50
CEB	240 Audit of Employee Benefit Plan	Kashkin, Alex	11/16/2016	401k audit	\$ 370.00	1.70	\$ 629.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/17/2016	Demographic and salary testing.	\$ 185.00	4.25	\$ 786.25
ACCT	240 Audit of Employee Benefit Plan	Domian, Estera	11/17/2016	401k Audit	\$ 260.00	6.50	\$ 1,690.00
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/17/2016	return on investment testing	\$ 185.00	3.00	\$ 555.00
CEB	240 Audit of Employee Benefit Plan	Kashkin, Alex	11/17/2016	401k audit	\$ 370.00	3.00	\$ 1,110.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/18/2016	Eligibility and salary testing.	\$ 185.00	5.00	\$ 925.00
ACCT	240 Audit of Employee Benefit Plan	Domian, Estera	11/18/2016	401k audit	\$ 370.00	4.15	\$ 1,535.50
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/21/2016	Investment testing and contribution testing. Finalizing audit programs.	\$ 185.00	8.50	\$ 1,572.50
ACCT	214 Other Special Projects	Domian, Estera	11/21/2016	Provided AJE - PJE - EJE to Will Holden	\$ 250.00	0.50	\$ 125.00
				e-mail from Eugene R. re: NYS change of address form; prepare same and e-mail to Eugene, upload change of address info to GFR for 2016 return	\$ 410.00	0.50	\$ 205.00
taxes	613 SALT Professionals	Freel, Michael	11/21/2016	Review of Notice and Demand for Payment received from New York Department of Tax as related to sales tax audit; correspondence with W. Holden on same.	\$ 475.00	0.25	\$ 118.75
taxes	613 SALT Professionals	Ruvere, Eugene	11/21/2016	401k audit	\$ 260.00	7.50	\$ 1,950.00
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/21/2016	401k audit	\$ 525.00	1.00	\$ 525.00
ACCT	240 Audit of Employee Benefit Plan	Schniebolk, Mark	11/21/2016				

				Phone with Mike and meeting with Angela. Preparation of audit programs and finalizing contribution testing.				
ACCT	240 Audit of Employee Benefit Plan	Domian, Estera	11/22/2016		\$ 185.00	2.50	\$	462.50
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/22/2016	401k audit	\$ 370.00	5.00	\$	1,850.00
ACCT	240 Audit of Employee Benefit Plan	Tsambiras, Soula	11/22/2016	401k audit	\$ 475.00	6.00	\$	2,850.00
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/22/2016	401k Audit	\$ 260.00	6.00	\$	1,560.00
ACCT	240 Audit of Employee Benefit Plan	Domian, Estera	11/23/2016	Finalizing contribution testing.	\$ 185.00	0.75	\$	138.75
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/23/2016	401k audit	\$ 370.00	4.00	\$	1,480.00
ACCT	240 Audit of Employee Benefit Plan	Tsambiras, Soula	11/23/2016	401k audit	\$ 475.00	4.00	\$	1,900.00
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/23/2016	401k audit	\$ 260.00	0.50	\$	130.00
ACCT	240 Audit of Employee Benefit Plan	Singer, Robert	11/23/2016	begin proof	\$ 205.00	0.50	\$	102.50
ACCT	240 Audit of Employee Benefit Plan	Schniebolk, Mark	11/23/2016	401	\$ 525.00	2.75	\$	1,443.75
ACCT	240 Audit of Employee Benefit Plan	Singer, Robert	11/26/2016	proofread & foot (rush, per Mark)	\$ 205.00	2.00	\$	410.00
ACCT	240 Audit of Employee Benefit Plan	McCumiskey, Michael	11/28/2016	401k	\$ 370.00	5.00	\$	1,850.00
				Discussions with Will Holden on CRT Rtn and spoke with Alicia in regards to Equity questions				
ACCT	300 Tax General	Poricelli, Thomas	11/28/2016		\$ 250.00	0.50	\$	125.00
ACCT	240 Audit of Employee Benefit Plan	Schniebolk, Mark	11/28/2016	401k audit	\$ 525.00	1.50	\$	787.50
ACCT	240 Audit of Employee Benefit Plan	Poliseo, Angela	11/28/2016	401k audit	\$ 260.00	1.00	\$	260.00
ACCT	240 Audit of Employee Benefit Plan	Singer, Robert	11/28/2016	proof/foot contd etc; proof & correct changes etc	\$ 205.00	1.50	\$	307.50
ACCT	300 Tax General	Fielstein, Howard	11/29/2016	Call with Mike Rhodes re IRS tax audit issue	\$ 500.00	0.30	\$	150.00
				review of notice, prepared POA, call with Mike Rhodes, Will Holden and Lynn on next steps for IRS audit, In addition to meeting with Allison and call with Howard Fielstein				
taxes	300 Tax General	LiRosi, Paul	11/29/2016		\$ 460.00	1.50	\$	690.00
taxes	300 Tax General	Rhodes, Michael	11/29/2016	IRS tax notice	\$ 560.00	1.50	\$	840.00
taxes	300 Tax General	Brack, Allison	11/29/2016	request for prompt assessment	\$ 575.00	0.50	\$	287.50
ACCT	240 Audit of Employee Benefit Plan	Tsambiras, Soula	11/30/2016	401k audit	\$ 475.00	5.50	\$	2,612.50
ACCT	240 Audit of Employee Benefit Plan	Schniebolk, Mark	11/30/2016	401k audit	\$ 525.00	0.50	\$	262.50
ACCT	240 Audit of Employee Benefit Plan	Singer, Robert	11/30/2016	proofread & correct changes	\$ 205.00	0.40	\$	82.00

190.85	\$	58,200.75
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CITRINCOOPERMAN

Please remit payment to:
529 Fifth Avenue
New York, NY 10017
P. 212.697.1000

Gawker Media
114 Fifth Avenue, Floor 2
New York, NY 10011

Invoice No. 733115
Date 12/16/2016
Client No. 42254.0

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2016 AS FOLLOWS:

NYS SALES AND USE TAX AUDIT

E. RUVERE	1.00 HR @ \$475/HR	\$ 475.00
M. FREEL	0.75 HRS @ \$410/HR	307.50

AUDIT OF THE GAWKER MEDIA 401 (K) PLAN

S. TSAMBIAS	19.50 HRS @ \$475/HR	9,262.50
M. SCHNIEBOLK	5.75 HRS @ \$525/HR	3,018.75
M. MCCUMISKEY	41.10 HRS @ \$370/HR	15,207.00
A. POLISEO	63.30 HRS @ \$260/HR	16,458.00
E. DOMIAN	24.00 HRS @ \$185/HR	4,440.00
A. KASHKIN	6.50 HRS @ \$185/HR	1,202.50
K. STARON	14.50 HRS @ \$170/HR	2,465.00
R. SINGER	4.40 HRS @ \$205/HR	902.00

ACCOUNTING AND TAX ADVISORY SERVICES

M. RHODES	4.00 HRS @ \$560/HR	2,240.00
A. BRACK	0.50 HRS @ \$575/HR	287.50
H. FIELSTEIN	0.30 HRS @ \$500/HR	150.00
P. LIROSI	2.25 HRS @ \$460/HR	1,035.00
T. PORRICELLI	3.00 HRS @ \$250/HR	<u>750.00</u>

TOTAL FEES THIS PERIOD 58,200.75

COURTESY DISCOUNT
(20% of fees related to 401(k) Plan Audit) (10,591.15)

Total This Invoice \$ 47,609.60

Payment due upon receipt.

Please include this page or make reference to the invoice number and client number on your check.
Remit payment to our NY address at: 529 Fifth Avenue, New York, NY 10017.